IN THE HIGH COURT OF JUDICATURE
ANDHRA PRADESH
AT HYDERABAD

THE HON'BLE MR JUSTICE J.CHELAMESWAR
and
THE HON'BLE MR JUSTICE D.APPA RAO

WRIT PETITION NO :22930 of 2006

Dated: 24th November 2006.

Between:
M/s.K.N.R.Constructions Ltd., Khairatabad, Hyderabad.

..... PETITIONER

AND

The Deputy Commissioner (CT), Punjagutta Division,
Hyderabad and another.

.....RESPONDENTS

THE HON'BLE SRI JUSTICE J.CHELAMESWAR
AND
THE HON'BLE SRI JUSTICE D.APPA RAO

W.P.NO.22930 OF 2006

ORAL ORDER:
(Per the Hon'ble Sri Justice J.Chelameswar)

This writ petition is filed with the prayer as follows:

> " For the reasons stated in the accompanying affidavit, it is, therefore, prayed that the Hon'ble Court may be pleased to issue an appropriate Writ or direction, more particularly one in the nature of Writ of Mandamus declaring the impugned order dated 26.06.2006 passed by the 1st respondent in ref.R.R.No.94/04-05 for assessment year 2000-01 (APGST) as illegal and contrary to the provisions of law besides being violative of principles of natural justice and pass such other order or orders as the Hon'ble Court may deem fit and proper in the facts and circumstances of the case."

The petitioner is a limited company engaged in the business of execution of works contract and is a registered dealer on the rolls of the 1st respondent, under the provisions of the A.P.G.S.T. Act (for short 'the Act'). For the assessment year 2000-01, the liability of the petitioner for tax under the Act, came to be determined by the

2nd respondent by his order dated 03-03-2004. However, the 1st respondent issued a show cause notice dated 21-02-2005, proposing to revise the abovementioned assessment order. It appears that the petitioner submitted a detailed reply to the show cause notice on 15-04-2005 and also claimed an opportunity of personal hearing. The complaint in the writ petition is that without

providing an opportunity of a personal hearing to the petitioner, the final order of revision came to be passed by the

2nd respondent on 26-06-2006. Hence, the present writ petition.

The learned Government Pleader for Commercial Tax, on instructions, submits that though the request was made for a personal hearing, as a matter of fact, it was not given.

In the circumstances, we are of the opinion that the impugned order is required to be set aside and the respondents are directed to provide a personal hearing to the petitioner on 12-12-2006. On such date, the petitioner shall appear and place his defense before the respondents. The respondents thereafter shall pass an appropriate order in accordance with law.

With the above directions, the writ petition is disposed of at the stage of admission.

J.Chelameswar, J

D.Appa Rao, J

Note:
Issue copy today.
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mrk
24th November 2006